

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
School City of Mishawaka (7200)

School City of Mishawaka (7200)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$18,518,921	\$18,807,786	\$18,332,960	\$17,784,159	-1%	-3%
Group Health Insurance (222)	\$9,381,389	\$9,617,207	\$9,602,800	\$9,381,168	0%	-2%
Noncertified Salaries (120)	\$6,456,150	\$6,593,419	\$6,448,002	\$5,925,199	-2%	-8%
Transfer Tuition to Other School Corporations Within the State (561)	\$3,729,066	\$3,933,590	\$4,225,840	\$4,653,212	6%	10%
Social Security-Certified Employee Retirement (212)	\$1,344,178	\$1,364,020	\$1,329,025	\$1,273,292	-1%	-4%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,140,692	\$1,233,648	\$1,215,715	\$1,217,526	2%	0%
Public Employees Retirement Fund (214)	\$653,229	\$735,568	\$761,047	\$784,669	5%	3%
Licensed Employees Temporary Salaries (135)	\$605,982	\$743,701	\$742,087	\$633,489	1%	-15%
Operational Supplies (611)	\$622,929	\$571,213	\$600,370	\$599,351	-1%	0%
Social Security-Noncertified Employee Retirement (211)	\$534,487	\$552,136	\$541,373	\$500,230	-2%	-8%
Other Purchased Professional and Technical Services (319)	\$269,045	\$183,453	\$214,319	\$409,800	11%	91%
Textbooks (630)	\$305,647	\$767,507	\$448,424	\$343,909	3%	-23%
Equipment (730)	\$585,796	\$589,750	\$394,821	\$281,256	-17%	-29%
Purchased Professional and Technnical Pupil Services (313)	\$283,836	\$289,526	\$285,268	\$280,741	0%	-2%
Workers Compensation Insurance (225)	\$129,176	\$164,655	\$167,247	\$217,633	14%	30%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$257,239	\$243,138	\$230,004	\$189,602	-7%	-18%
Purchased Professional and Technnical Staff Services (314)	\$134,056	\$153,697	\$179,661	\$141,157	1%	-21%
Group Accident Insurance (223)	\$106,102	\$107,000	\$86,184	\$106,972	0%	24%
Group Life Insurance (221)	\$115,030	\$115,935	\$106,046	\$83,383	-8%	-21%
Other General Supplies (615, 660 to 689)	\$34,984	\$47,428	\$54,594	\$72,114	20%	32%
Library Books (640)	\$32,333	\$16,771	\$49,091	\$49,045	11%	0%
Travel (580)	\$71,158	\$90,206	\$40,022	\$47,881	-9%	20%
Periodicals (650)	\$13,301	\$24,490	\$23,391	\$20,724	12%	-11%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$9,974	\$7,415	\$3,600	\$18,053	16%	401%
Purchased Professional and Technnical Instruction Services (311)	\$10,394	\$11,996	\$11,885	\$11,780	3%	-1%
Stipends (131)	\$0	\$0	\$0	\$11,545	N/A	N/A
Distance Learning Equipment (742)	\$8,047	\$16,539	\$29,188	\$8,609	2%	-71%
Miscellaneous Objects (876 to 899)	\$6,838	\$8,137	\$2,875	\$6,983	1%	143%
Computer Hardware (741)	\$0	\$0	\$0	\$6,779	N/A	N/A
Food Purchases (614)	-\$8,153	\$114	\$1,602	\$5,533	N/A	245%
Unemployment compensation (230)	\$132,907	\$42,701	\$14,523	\$4,345	-57%	-70%
Nonlicensed Employees Temporary Salaries (136)	\$23,449	\$21,346	\$9,565	\$2,266	-44%	-76%
Dues and Fees (810)	\$0	\$0	\$0	\$560	N/A	N/A
Printing and Binding (550)	\$0	\$4,124	\$243	\$65	N/A	-73%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$0	\$0	\$1,626	\$0	N/A	-100%

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School City of Mishawaka (7200)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	-\$472	\$1,663	\$0	\$0	N/A	N/A
Connectivity (744)	\$0	\$156	\$2,044	\$0	N/A	-100%
Utility Services Water and Sewage (411)	\$353	\$0	\$0	\$0	-100%	N/A
Gasoline and Lubricants (613)	\$845	\$1,046	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$0	\$0	\$3,000	\$0	N/A	-100%
Technology Related Professional Development (748)	\$149,349	\$79,789	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$5,195	\$10,909	\$2,900	\$0	-100%	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,011	\$20	\$1,789	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$140	\$143	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$45,666,602	\$47,151,942	\$46,163,128	\$45,073,031	0%	-2%
Student Instructional Support						
Certified Salaries (110)	\$2,795,454	\$2,654,480	\$2,629,749	\$2,712,405	-1%	3%
Group Health Insurance (222)	\$1,596,398	\$1,560,853	\$1,532,530	\$1,655,948	1%	8%
Noncertified Salaries (120)	\$1,339,926	\$1,362,119	\$1,395,929	\$1,405,936	1%	1%
Social Security-Certified Employee Retirement (212)	\$215,528	\$205,853	\$200,907	\$210,166	-1%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$152,341	\$154,556	\$144,601	\$160,641	1%	11%
Public Employees Retirement Fund (214)	\$107,367	\$116,306	\$128,069	\$146,334	8%	14%
Social Security-Noncertified Employee Retirement (211)	\$73,380	\$73,544	\$74,709	\$74,348	0%	0%
Workers Compensation Insurance (225)	\$20,166	\$24,787	\$24,691	\$38,746	18%	57%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$40,099	\$35,967	\$36,891	\$38,497	-1%	4%
Group Life Insurance (221)	\$26,439	\$26,063	\$26,112	\$26,229	0%	0%
Operational Supplies (611)	\$30,471	\$21,971	\$24,478	\$21,588	-8%	-12%
Equipment (730)	\$14,597	\$16,213	\$11,823	\$20,586	9%	74%
Group Accident Insurance (223)	\$16,244	\$16,004	\$12,762	\$20,243	6%	59%
Travel (580)	\$26,505	\$38,770	\$18,239	\$15,457	-13%	-15%
Nonlicensed Employees Temporary Salaries (136)	\$18,089	\$10,987	\$15,786	\$15,060	-4%	-5%
Purchased Professional and Technical Board of Education Services (318)	\$6,214	\$68	\$9,637	\$9,937	12%	3%
Other Purchased Professional and Technical Services (319)	\$182,811	\$8,253	\$14,491	\$9,758	-52%	-33%
Licensed Employees Temporary Salaries (135)	\$3,651	\$4,073	\$8,538	\$7,332	19%	-14%
Other Purchased Services (593)	\$7,248	\$5,006	\$6,567	\$4,748	-10%	-28%
Purchased Professional and Technical Statistical Services (317)	\$54,050	\$40,800	\$73,262	\$4,508	-46%	-94%
Purchased Professional and Technical Pupil Services (313)	\$1,000	\$944	\$1,025	\$3,700	39%	261%
Postage and Postage Machine Rental (532)	\$2,821	\$3,025	\$3,904	\$3,357	4%	-14%
Official Bond Premiums (525)	\$256	\$264	\$200	\$211	-5%	6%
Advertising (540)	\$11	\$33	\$869	\$196	106%	-77%

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School City of Mishawaka (7200)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Unemployment compensation (230)	\$25,607	\$14,731	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$6,432	\$68	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$500	\$500	\$515	\$0	-100%	-100%
Student Instructional Support Total	\$6,763,604	\$6,396,237	\$6,396,284	\$6,605,931	-1%	3%
Overhead and Operational						
Noncertified Salaries (120)	\$3,131,089	\$3,181,649	\$3,237,594	\$3,104,909	0%	-4%
Group Health Insurance (222)	\$1,690,740	\$1,727,388	\$1,805,933	\$1,875,955	3%	4%
Other Public or Private Utility Services (419)	\$390,816	\$43,911	\$304,115	\$1,192,164	32%	292%
Food Purchases (614)	\$914,622	\$1,001,268	\$1,063,813	\$999,621	2%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$764,598	\$759,435	\$890,295	\$724,468	-1%	-19%
Public Employees Retirement Fund (214)	\$322,744	\$339,152	\$371,567	\$410,278	6%	10%
Other Purchased Professional and Technical Services (319)	\$363,698	\$419,216	\$229,885	\$325,370	-3%	42%
Equipment (730)	\$155,325	\$135,074	\$101,547	\$319,915	20%	215%
Telephone (531)	\$303,739	\$247,148	\$266,684	\$269,353	-3%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$253,603	\$369,934	\$286,069	\$260,570	1%	-9%
Utility Services Water and Sewage (411)	\$185,131	\$201,588	\$243,423	\$231,974	6%	-5%
Social Security-Noncertified Employee Retirement (211)	\$226,349	\$227,567	\$228,678	\$225,782	0%	-1%
Operational Supplies (611)	\$254,961	\$212,279	\$258,014	\$199,268	-6%	-23%
Certified Salaries (110)	\$153,384	\$233,557	\$199,104	\$181,883	4%	-9%
Licensed Employees Temporary Salaries (135)	\$177,868	\$136,072	\$86,340	\$151,287	-4%	75%
Gasoline and Lubricants (613)	\$46,535	\$144,268	\$82,432	\$68,698	10%	-17%
Other General Supplies (615, 660 to 689)	\$88,429	\$82,752	\$89,340	\$67,256	-7%	-25%
Postage and Postage Machine Rental (532)	\$66,546	\$55,138	\$48,227	\$51,497	-6%	7%
Workers Compensation Insurance (225)	\$18,209	\$23,842	\$23,830	\$31,646	15%	33%
Other purchased property services (490 to 499)	\$32,762	\$31,725	\$62,168	\$30,431	-2%	-51%
Group Life Insurance (221)	\$24,150	\$25,543	\$28,167	\$27,820	4%	-1%
Utility Services Removal of Refuse and Garbage (412)	\$56,534	\$25,563	\$22,600	\$27,621	-16%	22%
Purchased Property Services; Cleaning Services (420)	\$31,059	\$32,019	\$35,673	\$25,050	-5%	-30%
Group Accident Insurance (223)	\$18,885	\$19,399	\$16,261	\$24,855	7%	53%
Social Security-Certified Employee Retirement (212)	\$24,980	\$29,967	\$29,343	\$23,877	-1%	-19%
Advertising (540)	\$3,845	\$4,064	\$5,426	\$20,704	52%	282%
Dues and Fees (810)	\$18,349	\$17,285	\$17,990	\$19,986	2%	11%
Miscellaneous Objects (876 to 899)	\$57,360	\$26,549	\$17,325	\$19,699	-23%	14%
Bank Service Charges (871)	\$13,208	\$15,096	\$11,931	\$17,598	7%	47%
Printing and Binding (550)	\$17,109	\$18,928	\$20,923	\$15,899	-2%	-24%

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Travel (580)	\$43,437	\$39,936	\$37,342	\$13,571	-25%	-64%
Unemployment compensation (230)	\$11,072	\$18,592	\$8,749	\$12,604	3%	44%
Purchased Services; Student Transportation Services (510)	\$11,158	\$11,529	\$9,866	\$10,305	-2%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,064	\$6,026	\$7,170	\$4,436	2%	-38%
Overtime Salaries (140)	\$20,844	\$13,963	\$4,900	\$3,539	-36%	-28%
Purchased Professional and Technical Board of Education Services (318)	\$11,554	\$17,810	\$8,128	\$1,658	-38%	-80%
Technology Related Professional Development (748)	\$2,892	\$1,918	\$870	\$1,609	-14%	85%
Other Purchased Services (593)	\$2,180	\$806	\$4,748	\$1,285	-12%	-73%
Periodicals (650)	\$4,849	\$1,587	\$1,177	\$1,191	-30%	1%
Official Bond Premiums (525)	\$1,200	\$700	\$700	\$700	-13%	0%
Buildings (720)	\$232,100	\$1,250	\$4,000	\$350	-80%	-91%
Purchased Professional and Technical Staff Services (314)	\$95	\$1,234	\$510	\$60	-11%	-88%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$500	\$0	N/A	-100%
Nonlicensed Employees Temporary Salaries (136)	\$839	\$2,196	\$1,017	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$385	\$143	\$0	N/A	-100%
Teacher Retirement Fund, After 7-1-95 (216)	\$142	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Gas (622)	\$243,826	\$219,504	\$197,313	-\$70,513	N/A	-136%
Light and Power - Other than Heating and Cooling (625)	\$315,633	\$616,713	\$399,278	-\$232,575	N/A	-158%
Overhead and Operational Total	\$10,712,511	\$10,741,523	\$10,771,108	\$10,693,653	0%	-1%
Nonoperational						
Redemption of Principal (831)	\$6,620,005	\$6,413,332	\$6,367,611	\$6,274,176	-1%	-1%
Miscellaneous Objects (876 to 899)	\$0	\$291,643	\$203,054	\$483,555	N/A	138%
Equipment (730)	\$3,749,758	\$262,865	\$137,556	\$247,632	-49%	80%
Noncertified Salaries (120)	\$187,715	\$190,505	\$179,890	\$171,310	-2%	-5%
Certified Salaries (110)	\$177,562	\$171,857	\$161,770	\$167,651	-1%	4%
Other Purchased Professional and Technical Services (319)	\$216,325	\$247,858	\$166,100	\$135,770	-11%	-18%
Group Health Insurance (222)	\$86,668	\$82,662	\$76,752	\$76,934	-3%	0%
Licensed Employees Temporary Salaries (135)	\$40,399	\$44,327	\$50,627	\$48,720	5%	-4%
Textbooks (630)	-\$2,490	\$27,314	\$52,393	\$28,892	N/A	-45%
Buildings (720)	-\$87,109	\$56,046	\$42,643	\$19,857	N/A	-53%
Purchased Property Services; Rentals (440)	\$107,164	\$147,181	\$1,779	\$18,912	-35%	> 500%
Operational Supplies (611)	\$14,334	\$16,507	\$17,627	\$16,632	4%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$14,810	\$15,929	\$15,454	\$15,144	1%	-2%
Social Security-Certified Employee Retirement (212)	\$13,105	\$12,387	\$12,122	\$12,845	0%	6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,561	\$2,304	\$3,814	\$10,624	62%	179%

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School City of Mishawaka (7200)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Improvements Other Than Buildings (715)	\$24,483	\$8,577	\$18,861	\$10,407	-19%	-45%
Other purchased property services (490 to 499)	\$1,225	\$7,777	\$550	\$4,910	41%	> 500%
Social Security-Noncertified Employee Retirement (211)	\$8,310	\$8,208	\$6,929	\$4,814	-13%	-31%
Public Employees Retirement Fund (214)	\$3,111	\$3,195	\$2,670	\$2,615	-4%	-2%
Workers Compensation Insurance (225)	\$930	\$1,242	\$1,462	\$1,471	12%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,087	\$566	\$536	\$913	-4%	70%
Utility Services Removal of Refuse and Garbage (412)	\$0	\$0	\$0	\$616	N/A	N/A
Group Accident Insurance (223)	\$777	\$738	\$469	\$520	-10%	11%
Group Life Insurance (221)	\$899	\$847	\$608	\$443	-16%	-27%
Unemployment compensation (230)	\$76	\$1,292	\$87	\$0	-100%	-100%
Travel (580)	\$1,008	\$730	\$189	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$95,100	\$24,123	\$0	\$0	-100%	N/A
Land and Easements (710)	-\$6,800	\$6,248	\$600	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$31,750	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instruction Services (311)	\$120	\$4,110	\$0	\$0	-100%	N/A
Nonoperational Total	\$11,301,882	\$8,050,369	\$7,522,154	\$7,755,361	-9%	3%
Grand Total	\$74,444,600	\$72,340,072	\$70,852,673	\$70,127,976	-1%	-1%